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MAY 17 2006

OFFICE OF U.S. DISTRICT JUDGE
BRUCE S. JENKINS**FILED**
U.S. DISTRICT COURT

IN THE UNITED STATES DISTRICT COURT

2006 MAY 17 P 3:01

DISTRICT OF UTAH, CENTRAL DIVISION

DISTRICT OF UTAH

UNITED STATES OF AMERICA,

: Case No. 2:06CV150 BSJ DEPUTY CLERK

Petitioner,

:

v.

:

RECEIVED ORDER

FAKELELU KATO, A,

: District Judge Bruce S. Jenkins
Magistrate Judge David O. Nuffer

Respondent.

The United States of America filed a petition to enforce its December 1, 2005 IRS Summons ("the Summons") pursuant to 26 U.S.C. §§ 7402(b) and 7604(a). This Court issued an Order to Show Cause on February 22, 2006, which referred this matter to Magistrate Judge Nuffer under 28 U.S.C. § 636(b)(3) and directed him to hear the evidence and make a written recommendation to this Court for proper disposition. United States v. Jones, 581 F.2d 816, 817 (10th Cir. 1978) (referring IRS summons enforcement to magistrate judge under 28 U.S.C. § 636(b)(3)). After reviewing the record de novo, I adopt the Magistrate Judge's Report and Recommendation and find that Respondent has failed to show cause why she should not be compelled to comply with the Summons. Consequently, I order Respondent to provide to the IRS the information requested in the Summons on or before **June 2, 2006**.

DATED this 17th day of May 2006.

BY THE COURT:


 Bruce S. Jenkins, United States District Court Judge

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I am an employee of the United States Attorney's Office for the District of Utah, and that a copy of the foregoing Report and Recommendation and Order were mailed, postage prepaid, this 15th day of May, 2006 to the following:

Filia (Phil) H. Uipi
313 East 900 South
Salt Lake City, UT 84111

A handwritten signature in black ink, appearing to be "Filia H. Uipi", written over a horizontal line.